



GEORGIA DEPARTMENT OF REVENUE

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Governor Perdue Expands Tax-Free Shopping Holiday *Simplified Exemption Structure Will Lead to Less Hassle for Consumers*

ATLANTA—Georgia shoppers will have the opportunity to purchase more items tax-free during the tax-free holiday authorized in legislation recently signed by Governor Sonny Perdue. The four-day-tax-free holiday will begin at 12:01 a.m., Thursday, July 31, and continue until midnight, Sunday Aug. 3. The purpose of the tax-free holiday is to stimulate sales and to lessen the financial impact on parents getting their children ready to return to school.

“All Georgians, especially families with school age children, will be able to save money on many necessities thanks to this tax-free holiday,” said Governor Sonny Perdue.

This year, the tax-free items list will be expanded and simplified to allow consumers the opportunity to purchase more products. Personal computers and personal computer accessories, such as wireless messaging devices, with a single purchase price of \$1,500 or less will be exempt and the requirement to purchase a computer base unit has been removed. Clothing and footwear primarily designed for athletic and sporting activities will be included in the exemption.

“There are some limitations and special features, which shoppers must understand,” cautioned Georgia Revenue Commissioner Bart L. Graham.

“For example, clothing and footwear is exempt up to \$100 per item, however there is no limit on how many footwear and clothing items an individual buys,” explained Commissioner Graham. “If the price of an article of clothing or pair of shoes exceeds \$100, the item will be taxed at its full retail price.

Clothing accessories, jewelry, handbags, umbrellas, eyewear, watches, watchbands, and similar items are not exempt from tax during the tax-free holiday period.

Items included in the personal computer exemption category are monitors, personal computer base units, keyboards, personal digital assistants, handheld computers, monitors, printers, modems, nonrecreational software and other peripheral devices. Computer and computer related accessories do not include cellphones, digital cameras, furniture and any systems, devices, software or peripherals designed or intended primarily for recreational use.

School supplies bought for classroom use or classroom related activities are exempt up to \$20 per item. As with clothing and footwear, there is no limit on the number of items purchased. Included in this area are pens, pencils, notebooks, paper, book bags calculators, dictionaries, thesauruses and children’s books and books listed on approved school reading lists for pre-kindergarten through 12th grade. Sales tax will be due on the purchase of any item costing more than \$20.

The sales tax exemption is intended only for individuals and their personal use. It does not apply to purchases made for resale, purchases by businesses, items leased or rented, or items sold at sports facilities, theme parks, restaurants, public lodging establishments and airports.

Additional information and a comprehensive list of exempt items are available at any of the Department of Revenue’s regional offices or on the Internet at the Department’s web site www.gatax.org. Individuals can also get information by calling 404-417-6601 or contacting the Department via e-mail at salestaxholiday@gatax.org.

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